

Enhanced Reporting Requirements

Service User Group
21st September 2023

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none">Validation: Submission, Check submission, Check run, ERNCheck submission – REST schemaCheck run – REST schemaChange log updates	<ul style="list-style-type: none">Published
18-May	<ul style="list-style-type: none">Check submission – SOAP schemaCheck run – SOAP schemaERN – REST schemaChange log updates	<ul style="list-style-type: none">Published
01-June	<ul style="list-style-type: none">ERN – SOAP schemaChange log updates<ul style="list-style-type: none">Update to Validation rules row 165-167 (15/06)	<ul style="list-style-type: none">Published
15-June	<ul style="list-style-type: none">ERR submission SOAP schema referenceUpdates to Data Items, validation rules, change log	<ul style="list-style-type: none">Published
29-June	<ul style="list-style-type: none">Employment Data Creation GuideUpdates to REST schema, change log	<ul style="list-style-type: none">Published

Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none">▪ Monthly report – REST and SOAP▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body▪ Change log updates	<ul style="list-style-type: none">▪ Published
10-Aug	<ul style="list-style-type: none">▪ Full ERR Life Cycle examples▪ Overview of examples document▪ Monthly report validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
17-Aug	<ul style="list-style-type: none">▪ Additional examples (XML, JSON, file upload)▪ Updated example overview document (additional examples, corrections process)▪ Change log updates	<ul style="list-style-type: none">▪ Published
06-Sept	<ul style="list-style-type: none">▪ Updates to schemas and validation rules▪ Updates to example files▪ Change log updates	<ul style="list-style-type: none">▪ REST changes published 6th Sept▪ SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none">▪ Additional example files for API integration and file upload▪ Change log updates	<ul style="list-style-type: none">▪ In Progress

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:
<https://revenue-ie.github.io/err-sug-documents/>

Published Documentation

ERR Examples PIT Next Version

Document Description	Type	Environment	Date Last Updated
Enhanced Reporting Requirements - Overview of Web Service Examples	PDF	PIT Next Version	17/08/2023
Example 1: Full ERR Life Cycle	ZIP File	PIT Next Version	03/08/2023
Example 2: Overpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 3: Underpayment Correction	ZIP File	PIT Next Version	17/08/2023
Example 4: Amendment of Incorrect ERR Submission	ZIP File	PIT Next Version	17/08/2023
ERR Screen Upload Examples	ZIP File	PIT Next Version	16/08/2023

PIT Update

PIT Activity

- Open tickets -> 23
- Closed tickets -> 79

PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none">▪ ERR PIT helpdesk▪ ERR GitHub for technical support documentation▪ ROS handshake service
24-May	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ Bug fixes
21-June	<ul style="list-style-type: none">▪ Look up ERN REST/SOAP▪ Bug fixes
20-July	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Bug fixes
14-Aug	<ul style="list-style-type: none">▪ Monthly report API REST/SOAP▪ Bug fixes
06-Sept	<ul style="list-style-type: none">▪ Additional ROS screens (view expenses, monthly report)▪ Bug fixes
21-Sept	<ul style="list-style-type: none">▪ Bug fix for download submission response option in recent submission details ROS screen

*Agent access permissions is WIP and release date has to be redefined.

Live release schedule

Live release schedule

Release Date	Functionality
10 - October	<ul style="list-style-type: none">ERR Employer and Agent permissions available in ROS
27 - November	<ul style="list-style-type: none">ERR ROS and API functionality<ul style="list-style-type: none">ERN functionality will be available but backend data is not in place to return employment IDs until post-Budget run.
6 - December	<ul style="list-style-type: none">ERN data available

Employer Engagement

Employer Engagement

- Invitation to attend information sessions was issued to the majority of Employers on Wednesday 13th of September.
- Invitation issued to Agents on Thursday 14th of September.
- Outstanding invitations will be issued in the coming days.
- These events will run September to November to give an overview of ERR for expenses/benefits paid to employees or directors
- If an invitation is needed urgently contact pims@revenue.ie

Employer Engagement

Event Invitation

From 1 January 2024, employers who pay any of the expenses/benefits below to their employees will be required to report those benefits to Revenue.

- Travel and Subsistence
- Small Benefit Exemption
- Remote Working Daily Allowance.

Revenue will provide a facility to report ERR via third party software. Please check with your software provider to ensure they are engaging with us to facilitate this.

Please see www.revenue.ie/err for more information on the above.

Revenue will be holding free online events from September to November to give an overview of ERR for expenses/benefits paid to employees or directors

This overview will cover the following:

- requesting Employer Reporting Notifications (ERN)
- submitting expense/benefit details by file upload or by online form
- viewing expenses/benefits by submission type and
- an employee's view in myAccount of submissions made by their employer.

It will be followed by a Q&A session.

Employer Engagement

How to reserve a ticket:

- Click this link: [ERR event](#)
- Use 'Select a date' and choose a date and time
- Click 'ticket', to request tickets for the event, then click 'register'.
- Complete the contact information and general admission section and register.
 - You will receive a confirmation email which will show the date, time, and number of tickets for the event.
- Select 'view the event' before the scheduled time (from the confirmation email) and sign in.
 - You do not need to set up an account. Select 'Email me a login link' and provide your email address. A link to the event will be emailed to you where you can login. This link can only be used once, and it expires after 15 minutes.
- Click on event link and join.

(You will be sent reminders from Eventbrite on the day the event is to take place)

Actions

Action Update

Action/Question	Responsibility	Update
Will Employees also see any Warnings on myAccounts?	Revenue	Warning messages on submissions will be returned to employers but not to employees.
Can we use same Run Reference ID, Submission ID, Line Item ID's for ERR as for PSR?	Revenue	Yes. Employers are not obliged to use the same Run Reference ID, Submission ID, and Line Item IDs for ERR and payroll, although they can choose to use the same keys for ERR if they wish.
What with Christmas gifts, where someone is off in late December - if the gift is available in December, but the EE only gets hands on in January - would this need reported in the ERSR?	Revenue	In progress. This is under review as part of the regulations.
Provide more detailed examples on GitHub	Revenue	The team is preparing examples in line with this and we expect to publish them by the 27 th September.
Review Expense Classification Queries from Customers	SUG and Revenue	In progress. Examples will be provided by SUG and Revenue will review.

Action Update

Action/Question	Responsibility	Update
<p>New Error ID field in several places in REST/JSON</p> <p>Appears only once in the SOAP version.</p> <p>Which is correct and purpose of error ID field? There is an open case on this which the vendor was told the Revenue helpdesk is “going back to the developers” regarding.</p> <p>Query is outstanding for a number of weeks currently.</p>	Revenue	<p>This Error ID field is in the code but wasn’t picked up by the API reference. This has been resolved and an updated API reference has been published.</p> <p>The team are also working at providing guidance on the specific purpose of these fields.</p> <p>Release date is TBC but targeting the next 2 weeks.</p>
<p>ERR submissions from Non-Payroll Systems.</p> <p>i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services</p> <p>ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.</p>	Revenue/SUG	<p>SUG members will keep Revenue informed with regard to these concerns.</p> <p>Revenue will raise this for discussion.</p>

Action Update

Action/Question	Responsibility	Update
Our customers have a process in expense of paying a flat fee advance run which we wanted to present to Revenue for feedback.	Revenue	<p>Revenue's existing position is that advance payments or any type of lump sum payment that has no bearing on a cost incurred, are not allowed and where they do happen tax, USC, PRSI should be applied.</p> <p>We have been made aware of some scenarios that are currently occurring where advance payments are given for a cost that is known and accepted that it will be incurred and we are discussing these further to fully understand how and why these may be happening and any bearing it has on what's set out under ERR requirement.</p> <p>However, it must be noted that there is no circumstance where a lump sum payment is paid</p> <ol style="list-style-type: none">1) With no expectation or awareness of an expense to be incurred associated with the payment or2) Each month as a tax-free top up to salary for supposed T&S, is acceptable.

Action Update

Action/Question	Responsibility	Update
<p>Small Benefits: Feedback from some vendors customers on small benefits is that they may not be able to obtain small benefit data (e.g. vouchers) for real time reporting and in many cases will never know the date the voucher was made available to the employee. Feedback was a recommendation that Revenue should seriously allow employers to report the small benefits in the ERR for the next available pay date. If not, customers will need to handle this manually outside of the payroll solution but what customers are telling payroll vendors is they don't know the detail required to ensure on or before payment reporting.</p>	Revenue	The underlying provisions set out in legislation and in particular in section 985G TCA 1997, provide that reporting of any "reportable benefit" is 'on or before' it arises.
<p>General Lack of awareness by Employers of the upcoming requirements</p>	Revenue/SUG	Information sessions commencing with Employers and agents on the 14th September. Notice will be sent to employers and agents via ROS "inbox" for them to engage with these sessions on a phased basis.

AOB

AOB

- **SUG meeting schedule 2023**
 - *5th October*
 - *19th October*
 - *2nd November*
 - *16th November*
 - *30th November*
 - *14th December*